

In re: **Superior Air Parts, Inc.**

Case No. **08-36705**
(if known)

STATEMENT OF FINANCIAL AFFAIRS

1. Income from employment or operation of business

None ☐ State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
(\$4,745,647.00)	Income from operation of the business as of November 30, 2008
(\$5,635,053.00)	Income from operation of the business in 2007
\$451,365.00	Income from operation of the business in 2006

2. Income other than from employment or operation of business

None ☐ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the two years immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$1,731,847.26	Payment of cash and inventory pursuant to confidential settlement agreement.

3. Payments to creditors

Complete a. or b., as appropriate, and c.

None ☒ a. Individual or joint debtor(s) with primarily consumer debts: List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within 90 days immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None ☐ b. Debtor whose debts are not primarily consumer debts: List each payment or other transfer to any creditor made within 90 days immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
See attached list			

None ☐ c. All debtors: List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
Thielert AG Albert-Einstein Ring 11 D22761, Hamburg Germany	See attached list.	\$589,666.64	\$10,146,611.00

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NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

In re: **Superior Air Parts, Inc.**Case No. **08-36705**

(if known)

STATEMENT OF FINANCIAL AFFAIRS*Continuation Sheet No. 1*

Thielert Aircraft Engines
Nieritzstr 14
D-01097, Dresden Germany

See attached
list.

\$749,287.65**\$15,652,904.00****Note: amount still owing is disputed.****4. Suits and administrative proceedings, executions, garnishments and attachments**

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
C-08-812; Chris Reser, as Father and Guardian of Logan Scott Reser, a Minor, and Taylor Shalom Reser, a Minor, and Chris Reser, as Personal Representative of the Estate of Jennifer Parton, Deceased, and on behalf of Legal Heirs of the Estate of Jennifer Parton v. Superior Air Parts, Inc.	Negligence, products liability, and breach of warranty.	District Court of Pontotoc County, State of Oklahoma	Pending.
CJ-2008-350; Clyda Whitefield, Individually and as Personal Representative of the Estate of Justin Whitefield, deceased, and as next friend of Derby Whitefield and Kennedy Whitefield, Minors, and Vickie Lynn Coy, Individually, and bill Allen Whitefield, Individually and Mark Hughes and Amy Hughes, Individually and a Personal Representatives of the Estate of Brandon Hughes, and Amber Henson as Next Friend of Brandt Henson v. Superior Air Parts, Inc.	Negligence, products liability, and breach of warranty.	21st District Court of Garvin County, Oklahoma	pending.
760CL08004429-00; Roxanne Cherry, Administrator of the Estate of Christopher Desch, Deceased v. Lycoming Engines, et al.,	Strict Liability in Tort, Negligence, Breach of Warranty	Circuit Court of Richmond, VA	Pending.
0701-07487; Lawrence Chevigny and Her Majesty the Queen in Right of Alberta v. Superior Air Parts, Inc.	Negligence, products liability, and breach of warranty.	Court of Queen's Bench of Alberta, Judicial District of Calgary.	Pending.
MC018415; Cheryl Kirkwood, Individually, and as Guardian ad Litem of Cory Manning, a minor,	Negligence, product liability, and breach of warranty.	Superior Court of the State of California for the County of Los	Pending.

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STATEMENT OF FINANCIAL AFFAIRS*Continuation Sheet No. 2*

as successor in interest and as a personal representative of the Estate of Ricky Manning; and Taylor Manning, Individually, as successor in interest and as a personal representative of the Estate of Ricky Manning v. Extex, Ltd.

Angeles, Northern District

06CV4166; Elizabeth Luyster, as Executor and Administrator of the Estates of Alfred W. Zadow and donna M. Zadow, deceased v. Superior Air Parts, Inc.

Negligence, strict liability, and breach of warranty.

U.S. District Court for the Southern District of New York

Pending.

04-22394CA31; Virgin Records America, Inc. f/u/b National Union Fire Insurance Company of Pittsburgh, PA v. Superior Air Parts, Inc.

Indemnification, contribution, and equitable subrogation.

11th Circuit Court in and for Miami Dade, Florida

Pending.

99-21769; Henry W. Bailey, Jr. and Carole Bailey, Individually and in their own right, and Henry W. Bailey, Jr. as Administrator of the Estate of Matthew J. Bailey, deceased and Janet L. Innis, Individually and in her own right, and Janet L. Innis as Administrator of the Estate of Thomas Innis, deceased v. Superior Air Parts, Inc.

Negligence and strict liability

Court of Common Pleas, Montgomery County, Pennsylvania

Pending.

105CV044796; David Michelberg, Rachel Michelberg, Yaron Ekshtein, and Miri Ekshtein v. Superior Air Parts

Negligence, products liability, breach of warranty

California Superior Court, Santa Clara County

claims dismissed.

32489Y0034107; Camtech Precision Manufacturing, Inc. v. Superior Air Parts

breach of contract

American Arbitration Association

settled.

None



b. Describe all property that has been attached, garnished or seized under any legal or equitable process within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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(if known)**STATEMENT OF FINANCIAL AFFAIRS***Continuation Sheet No. 3***5. Repossessions, foreclosures and returns**

None ☐ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
None other than returns made in the ordinary course of business.		

6. Assignments and receiverships

None ☒ a. Describe any assignment of property for the benefit of creditors made within 120 days immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None ☒ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

7. Gifts

None ☒ List all gifts or charitable contributions made within one year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

8. Losses

None ☒ List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

9. Payments related to debt counseling or bankruptcy

None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Strasburger & Price, LLP 600 Congress Ave., Suite 1600 Austin, TX 78701	October 27, 2008	\$50,000
Conners & Winters Carillon Towers - East 13601 Preston Road, Suite 940E Dallas, TX 75240		\$1,485.00

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STATEMENT OF FINANCIAL AFFAIRS*Continuation Sheet No. 4*

Strasburger & Price, LLP
600 Congress Ave., Suite 1600
Austin, TX 78701

December 17, 2008**\$20,000**

Strasburger & Price, LLP
600 Congress Ave., Suite 1600
Austin, TX 78701

12/30/08**\$50,000**

Billy Leonard, Jr.
1650 W. Virginia Street
Suite 211
McKinney, TX 75069

October 7, 2008**\$1,020.00****10. Other transfers**

None



a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within two years immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None



b. List all property transferred by the debtor within ten years immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

11. Closed financial accounts

None



List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
Citibank	Accounts payable clearing account ending in 3961	6/6/2007
Citibank	Payroll clearing account ending in 3958	6/6/2007
Citibank	Lockbox account/Funding account ending in 3945	2/29/2008
Citibank	Cafeteria 125 Plan clearing account ending in 3974	6/6/2007

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STATEMENT OF FINANCIAL AFFAIRS*Continuation Sheet No. 5***12. Safe deposit boxes**

None ☐ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
Citibank	N/A	Lockbox account ending in 3945	
JPMorgan Chase	N/A	Lockbox account ending in 2015	

13. Setoffs

None ☒ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

14. Property held for another person

None ☐ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
See attached list.	Thielert Aircraft Engines consignment inventory.	

15. Prior address of debtor

None ☒ If the debtor has moved within three years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

16. Spouses and Former Spouses

None ☒ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within eight years immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

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(if known)**STATEMENT OF FINANCIAL AFFAIRS***Continuation Sheet No. 6***17. Environmental Information**

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.



None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material.



Indicate the governmental unit to which the notice was sent and the date of the notice.

None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

**18. Nature, location and name of business**

None a. If the debtor is an individual, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within six years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.



If the debtor is a partnership, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within six years immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

**NAME, ADDRESS, AND LAST FOUR DIGITS OF
 SOCIAL-SECURITY OR OTHER INDIVIDUAL
 TAXPAYER-I.D. NO. (ITIN) / COMPLETE EIN**

**Superior Air Parts, Inc.
 621 South Royal Lane, Suite 100
 Coppell, TX 75019
 75-1253598**

NATURE OF BUSINESS

**Supplier of PMA aftermarket
 replacement parts for piston
 powered aircraft engines, piston
 engines for the experimental
 aviation market, and certified
 piston engines for the aviation
 market.**

**BEGINNING AND ENDING
 DATES**

1967

None b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.



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(if known)

STATEMENT OF FINANCIAL AFFAIRS*Continuation Sheet No. 7*

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None

☐

a. List all bookkeepers and accountants who within two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS

Kent Abercrombie
621 S. Royal Lane, Suite 100
Coppell, TX 75019

DATES SERVICES RENDERED**December 2006 - present**

None

☐

b. List all firms or individuals who within two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME AND ADDRESS

Tzu-Ying ("Justine") Ho
Senior Accountant

DATES SERVICES RENDERED**11/28/2007 - 12/30/2008**

None

☐

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME

Ernst & Young, BDO Seidman is in possession of **All scheduled out of German office**
audit reports

ADDRESS

KPMG is in possession of tax returns and
depreciation schedules

717 N. Harwood St.
Dallas, TX 75201

Superior Air Parts, Inc.
in possession of all books and records except
what is maintained by Ernst & Young and KPMG

621 South Royal Lane, Suite 100
Coppell, TX 75019

None

☒

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within two years immediately preceding the commencement of this case.

20. Inventories

None

☐

a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY**12/7/07****INVENTORY SUPERVISOR****Brent Henman****DOLLAR AMOUNT OF INVENTORY**
(Specify cost, market or other basis)**\$13,037,292****12/15/06****Brent Henman****\$12,851,263**

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STATEMENT OF FINANCIAL AFFAIRS*Continuation Sheet No. 8*

None

- ☐ b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESS OF CUSTODIAN OF INVENTORY RECORDS
12/7/07	Kent Abercrombie, President and Secretary of the Board 621 S. Royal Lane, Suite 100 Coppell, TX 75019
12/15/06	Kent Abercrombie, President and Secretary of the Board 621 S. Royal Lane, Suite 100 Coppell, TX 75019

21. Current Partners, Officers, Directors and Shareholders

None

- ☒ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

None

- ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Dr. Achim Ahrendt Insolvency Administrator for Thielert AG Albert Einstein Ring 11 D-22761 Hamburg, Germany	Insolvency Administrator for Thielert AG	100% shareholder
Kent Abercrombie 621 S. Royal Lane, Suite 100 Coppell, TX 75019	President and Secretary of the Board	
Dr. Achim Ahrendt	Board of Directors	
Dr. Steffen Koch	Board of Directors	

22. Former partners, officers, directors and shareholders

None

- ☒ a. If the debtor is a partnership, list each member who withdrew from the partnership within one year immediately preceding the commencement of this case.

None

- ☐ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case.

NAME, ADDRESS AND TITLE	DATE OF TERMINATION
Frank Thielert Board of Directors	10/1/2008
Jasper Wolffson Board of Directors	10/1/2008

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(if known)**STATEMENT OF FINANCIAL AFFAIRS***Continuation Sheet No. 9***23. Withdrawals from a partnership or distributions by a corporation**

None ☒ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during one year immediately preceding the commencement of this case.

24. Tax Consolidation Group

None ☐ If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within six years immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION**TAXPAYER-IDENTIFICATION NUMBER (EIN)**

SP Holdings Corp.
Thielert AG

06-1296628**25. Pension Funds**

None ☒ If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case.

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 12/31/2008Signature /s/ Kent Abercrombie**Kent Abercrombie****President/CEO**

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both.
18 U.S.C. §§ 152 and 3571